

THE DEBTORS' TWO HUNDRED FIFTY-FOURTH OMNIBUS OBJECTION TO CLAIMS SEEKS TO DISALLOW AND EXPUNGE AND/OR RECLASSIFY AS EQUITY CERTAIN FILED PROOFS OF CLAIM. PARTIES RECEIVING THIS NOTICE SHOULD REVIEW THE OBJECTION TO SEE IF THEIR NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE OBJECTION AND/OR THE EXHIBITS ATTACHED THERETO TO DETERMINE WHETHER THE OBJECTION AFFECTS THEIR CLAIM(S).

**IF YOU HAVE QUESTIONS, PLEASE CONTACT
DEBTORS' COUNSEL, ERIKA DEL NIDO, AT 212-310-8323.**

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Robert J. Lemons

Attorneys for Debtors
and Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re : Chapter 11 Case No.
 :
LEHMAN BROTHERS HOLDINGS INC., *et al.*, : 08-13555 (JMP)
 :
Debtors. : (Jointly Administered)
-----X

**NOTICE OF HEARING ON DEBTORS'
TWO HUNDRED FIFTY-FOURTH OMNIBUS
OBJECTION TO CLAIMS (EMPLOYMENT-RELATED CLAIMS)**

PLEASE TAKE NOTICE that on February 7, 2012, Lehman Brothers Holdings Inc. ("LBHI") and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the "Debtors"), filed their two hundred fifty-fourth omnibus objection to claims (the "Debtors' Two Hundred Fifty-Fourth Omnibus Objection to Claims"), and that a hearing (the "Hearing") to consider the Debtors' Two Hundred Fifty-Fourth Omnibus

Objection to Claims will be held before the Honorable James M. Peck, United States Bankruptcy Judge, in Courtroom 601 of the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, New York 10004, on **March 22, 2012 at 10:00 AM (prevailing Eastern Time)**, or as soon thereafter as counsel may be heard.

PLEASE TAKE FURTHER NOTICE that any responses to the Debtors' Two Hundred Fifty-Fourth Omnibus Objection to Claims must be in writing, shall conform to the Federal Rules of Bankruptcy Procedure and the Local Rules of the Bankruptcy Court, and shall be filed with the Bankruptcy Court (a) electronically in accordance with General Order M-399 (which can be found at www.nysb.uscourts.gov) by registered users of the Bankruptcy Court's filing system, and (b) by all other parties in interest, on a 3.5 inch disk, preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format (with a hard copy delivered directly to Chambers), in accordance with General Order M-182 (which can be found at www.nysb.uscourts.gov), and served in accordance with General Order M-399, and on (i) the chambers of the Honorable James M. Peck, One Bowling Green, New York, New York 10004, Courtroom 601; (ii) attorneys for the Debtors, Weil, Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153 (Attn: Robert J. Lemons, Esq.); (iii) the Office of the United States Trustee for Region 2, 33 Whitehall Street, 21st Floor, New York, New York 10004 (Attn: Tracy Hope Davis, Esq., Elisabetta Gasparini, Esq. and Andrea B. Schwartz, Esq.); and (iv) attorneys for the official committee of unsecured creditors appointed in these cases, Milbank, Tweed, Hadley & McCloy LLP, 1 Chase Manhattan Plaza, New York, New York 10005 (Attn: Dennis F. Dunne, Esq., Dennis O'Donnell, Esq., and Evan Fleck, Esq.); so as to be so filed and received by no later than **March 6, 2012 at 4:00 PM (prevailing Eastern Time)** (the "Response Deadline").

PLEASE TAKE FURTHER NOTICE that if no responses are timely filed and served with respect to the Debtors' Two Hundred Fifty-Fourth Omnibus Objection to Claims or any claim set forth thereon, the Debtors may, on or after the Response Deadline, submit to the Bankruptcy Court an order substantially in the form of the proposed order annexed to the Debtors' Two Hundred Fifty-Fourth Omnibus Objection to Claims, which order may be entered with no further notice or opportunity to be heard offered to any party.

Dated: February 7, 2012
New York, New York

/s/ Robert J. Lemons
Robert J. Lemons

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**UNITED STATES BANKRUPTCY COURT
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In re : Chapter 11 Case No.
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LEHMAN BROTHERS HOLDINGS INC., *et al.*, : 08-13555 (JMP)
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Debtors. : (Jointly Administered)
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**DEBTORS' TWO HUNDRED FIFTY-FOURTH
OMNIBUS OBJECTION TO CLAIMS (EMPLOYMENT-RELATED CLAIMS)**

THE DEBTORS' TWO HUNDRED FIFTY-FOURTH OMNIBUS OBJECTION TO CLAIMS SEEKS TO DISALLOW AND EXPUNGE AND/OR RECLASSIFY AS EQUITY CERTAIN FILED PROOFS OF CLAIM. PARTIES RECEIVING THIS NOTICE SHOULD REVIEW THE OBJECTION TO SEE IF THEIR NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE OBJECTION AND/OR THE EXHIBITS ATTACHED THERETO TO DETERMINE WHETHER THE OBJECTION AFFECTS THEIR CLAIM(S).

**IF YOU HAVE QUESTIONS, PLEASE CONTACT
DEBTORS' COUNSEL, ERIKA DEL NIDO, AT 212-310-8323.**

TO THE HONORABLE JAMES M. PECK
UNITED STATES BANKRUPTCY JUDGE:

Lehman Brothers Holdings Inc. (“LBHI”) and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the “Debtors”), respectfully represent as follows:

Jurisdiction

1. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

Background

2. Commencing on September 15, 2008 and periodically thereafter, (as applicable, the “Commencement Date”), LBHI and certain of its subsidiaries commenced with this Court voluntary cases under chapter 11 of the Bankruptcy Code. The Debtors’ chapter 11 cases have been consolidated for procedural purposes only and are being jointly administered pursuant to Bankruptcy Rule 1015(b). The Debtors are authorized to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

3. On September 17, 2008, the United States Trustee for Region 2 (the “U.S. Trustee”) appointed the statutory committee of unsecured creditors pursuant to section 1102 of the Bankruptcy Code (the “Creditors’ Committee”).

4. On January 14, 2010, the Court entered the order approving procedures for the filing of omnibus objections to proofs of claim [Docket No. 6664] (the “Procedures Order”), which authorizes the Debtors, among other things, to file omnibus objections to up to 500 claims at a time, on various grounds, including those set forth in Bankruptcy Rule 3007(d) and those additional grounds set forth in the Procedures Order.

5. On December 6, 2011, the Court entered the order confirming the Modified Third Amended Joint Chapter 11 Plan of LBHI and its Affiliated Debtors [Docket No. 23023].

The Employment-Related Claims

6. The proofs of claim listed on Exhibit A (Claims To Be Disallowed And Expunged), Exhibit B (Claims To Be Reclassified As An Equity Interest), and Exhibit C (Claims To Be Disallowed and Expunged In Part and Reclassified In Part) annexed hereto (collectively, the “Employment-Related Claims”) assert claims for one or more of the following:

- compensation arising out of employment with a non-Debtor entity (the “Non-Debtor Employee Claims”);
- deferred compensation arising out of employment with a Debtor or one of its current or former affiliates (the “Deferred Compensation Claims”);
- 401(k) savings plans and/or the loss of value in a 401(k) savings plan (the “401(k) Claims”);
- pension benefits (the “Pension Claims”); or
- ownership of preferred stock, common stock, or other equity interest in LBHI (“Stock”) and/or alleged losses related thereto (the “Stock Claims”).

Relief Requested

7. The Debtors file this omnibus objection, pursuant to section 502(b) of title 11 of the United States Code (the “Bankruptcy Code”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and the Procedures Order, to disallow and expunge certain claims for which the Debtors have no liability and/or reclassify certain claims as equity interests. As set forth in greater detail below, the Debtors have no liability for and seek to disallow and expunge the Non-Debtor Employee Claims, Deferred Compensation Claims and 401(k) Claims. The Debtors seek to reclassify as equity interests the Stock Claims.

Argument

8. Section 502(b)(1) of the Bankruptcy Code provides, in relevant part, that a claim may not be allowed to the extent that “such claim is unenforceable against the debtor and property of the debtor, under any agreement or applicable law.” 11 U.S.C. § 502(b)(1). A proof of claim is “deemed allowed, unless a party in interest objects.” 11 U.S.C. § 502(a). If an objection refuting at least one of the claim’s essential allegations is asserted, the claimant has the burden to demonstrate the validity of the claim. *See In re Oneida, Ltd.*, 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009); *In re Adelpia Commc’ns Corp.*, No. 02-41729, 2007 Bankr. LEXIS 660 at *15 (Bankr. S.D.N.Y. Feb. 20, 2007); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000).

9. The liabilities asserted in the Employment-Related Claims are not claims against LBHI or any other Debtor in these chapter 11 cases and should either be expunged or reclassified as set forth below. Unless the Employment-Related Claims are disallowed and expunged or reclassified as set forth below, parties who do not hold valid claims against the Debtors’ estates may nonetheless recover from the Debtors. The Court has previously granted similar relief with respect to other proofs of claim asserting similar grounds. *See, e.g., Order Granting Debtors’ One Hundred Eighty-Fifth Omnibus Objection to Claims (Compound Claims)*, ECF No. 21382. Exhibit D annexed hereto specifies the category of the Debtors’ objections to each of the Employment-Related Claims.

I. The Non-Debtor Employee Claims Should Be Disallowed and Expunged.

10. Non-Debtor Employee Claims were filed by former Lehman employees. They assert claims for commissions, expense reimbursements, bonuses, wages, severance, “hypothetical tax withholding” (*i.e.*, compensation that was allegedly withheld from the claimant for the purposes of meeting international tax withholding and/or income tax requirements), “tax

equalization” (*i.e.*, an alleged obligation of the Debtors to reimburse the claimant for additional taxes paid by the claimant in a foreign country as a result of claimant’s assignment to an overseas Lehman entity), and unused vacation days. The Debtors reviewed their records and determined that the claimants were not employees of a Debtor, but were employees of non-Debtor entities including Lehman Brothers Inc. (“LBI”), Lehman Brothers Europe, Ltd., Lehman Brothers Limited, Lehman Brothers International (Europe), Neuberger Berman Management, Inc., Lehman Brothers Asia Ltd., Neuberger Berman LLC, Lehman Brothers Japan Inc., Lehman Brothers Real Estate Limited, and Lehman Brothers Asset Management. Many of the Non-Debtor Employee Claims attach offers of employment and severance letters from non-Debtor entities. A claim against a non-Debtor affiliate does not result in a claim against, nor a right to payment from, the Debtors. As a result, those non-Debtor employers may be liable for such compensation claims, but neither the Debtors’ records nor the Non-Debtor Employee Claims indicate any ground for liability by any of the Debtors for the Non-Debtor Employee Claims.

11. The Court has previously disallowed and expunged similar proofs of claim filed by employees of non-Debtor entities. *See, e.g., Order Granting Debtors’ One Hundred Seventeenth Omnibus Objection to Claims (No Liability Non-Debtor Employee Claims)*, ECF No. 17366; *Order Granting Debtors’ One Hundred Seventy-Seventh Omnibus Objection to Claims (No Liability Non-Debtor Employee Claims)*, ECF No. 20627. The Debtors request the Court enter an order disallowing and expunging in their entirety the portions of the Employment-Related Claims based on Non-Debtor Employee Claims.

II. The Deferred Compensation Claims Should Be Disallowed and Expunged.

12. Portions of certain Employment-Related Claims assert claims for deferred compensation. Many of the Deferred Compensation Claims are based on one or more deferred compensation plans, retirement plans, or deferred compensation agreements entered into or

assumed by LBI or other non-Debtor entities, including the LBI Executive and Select Employees Plan, the Shearson/American Express Inc. Supplemental Retirement Plan, and the Shearson Lehman Brothers Inc. Voluntary Deferred Compensation Plan (collectively, the “Deferred Compensation Plans”). Other Deferred Compensation Claims merely state that they are claims for “deferred compensation” but do not identify a specific Deferred Compensation Plan as a basis for the claims or provide any further explanation or documentation.

13. The Debtors reviewed their records and determined that most of the claimants submitting Deferred Compensation Claims were not employees of the Debtors. Moreover, none of the Debtors was ever a party to the Deferred Compensation Plans cited in the Deferred Compensation Claims, and none of the Debtors ever assumed liability for such plans. Nothing in the Debtors’ records or in the Deferred Compensation Claims indicates any ground for liability by any of the Debtors for the Deferred Compensation Claims. Many of the Deferred Compensation Claims attached letters and account statements sent by non-Debtor entities evidencing amounts owing to the claimants under the Deferred Compensation Plans; however, a claim against a non-Debtor entity does not result in a claim against, nor a right to payment from, the Debtors.

14. The Court has granted similar relief with respect to other claims for deferred compensation. *See, e.g., Order Granting Debtors’ One Hundred Seventy-Third Omnibus Objection to Claims (No Liability Employee Claims)*, ECF No. 20609. The Debtors request the Court enter an order disallowing and expunging in their entirety the portions of the Employment-Related Claims based on Deferred Compensation Claims.

III. The 401(k) Claims Should Be Disallowed and Expunged.

15. The portions of the Employment-Related Claims based on 401(k) Claims assert claims for either the entire amount of the claimant's 401(k) savings plan or the loss of value in the claimant's 401(k) savings plan shortly before the Debtors filed for bankruptcy. The claimants' 401(k) savings plans contain a variety of financial products, including stocks and bonds that were issued by companies unrelated to the Debtors and funds that are in no way connected to the Debtors. The 401(k) savings plans may also contain common stock in LBHI. The 401(k) Claims do not assert rights as owners of LBHI stock but merely assert claims for a decrease in the value of claimants' entire 401(k) accounts. Although market disruption around the time of the Debtors' bankruptcy may have led to a decline in the value of the 401(k) savings plan, a decrease in the value of the claimant's savings does not give rise to a valid claim against the Debtors. None of the 401(k) Claims offers any legal theory or basis for why any Debtor is liable for a decrease in value of a 401(k) savings plan. The claimants have access to their 401(k) accounts, and such accounts are not property of the Debtors' estates. To the extent that claimants submitted claims for LBHI stock held in their 401(k) accounts, such claims should be subordinated pursuant to Bankruptcy Code section 510(b) and reclassified as equity interests. See Section V below.

16. The Court has granted similar relief with respect to claims based on 401(k) plans. See, e.g., *Order Granting Debtors' One Hundred Seventy-Eighth Omnibus Objection to Claims (No Liability 401(k) Claims)*, ECF No. 20631. The Debtors respectfully request the Court enter an order disallowing and expunging in their entirety the portions of the Employment-Related Claims based on 401(k) Claims.

IV. The Pension Claims Should Be Disallowed and Expunged

17. On June 3, 2009, the Court approved a settlement (the “PBGC Settlement”) agreement with the Pension Benefit Guaranty Corporation (the “PBGC”) regarding the LBHI Retirement Plan (the “Plan”) [Docket No. 3751]. The PBGC Settlement provided for the termination of the Plan and the appointment of the PBGC as statutory trustee of the Plan. Under the PBGC Settlement, the Plan termination date was December 12, 2008, and all benefit accruals ceased as of that date. The PBGC assumed full responsibility to pay pension benefits in accordance with Title IV of the Employee Retirement Income Security Act of 1974, as amended (“ERISA”). The amount of pension benefits payable by the PBGC is subject to the limits set forth in ERISA. In their review of the claims filed on the claims register in these chapter 11 cases, the Debtors have identified the portions of the Employment-Related Claims based on Pension Claims as claims based upon pension-related obligations related to the LBHI Retirement Plan.

18. As a consequence of the termination of the Plan and pursuant to § 4062(a) & (b) of ERISA, LBHI was only liable to the PBGC for “the total amount of the unfunded benefit liabilities” and is not redundantly liable to any other party for claims arising under the terminated Plan. 29 U.S.C. § 1362. Therefore, under ERISA, holders of the Pension Claims do not have a legal right to assert a claim or collect any amounts from the Debtors in respect of amounts due under the terminated Plan.

19. The Court has granted similar relief with respect to claims based on pension liabilities. *See, e.g., Order Granting Debtors’ One Hundred Tenth Omnibus Objection to Claims (No Liability Pension Claims)*, ECF No. 16343; *Order Granting Debtors’ One Hundred Seventy-Fifth Omnibus Objection to Claims (No Liability Pension Claims)*, ECF No.

20632. The Debtors request the Court enter an order disallowing and expunging in their entirety the portions of the Employment-Related Claims based on Pension Claims.

V. The Stock Claims Should Be Reclassified as Interests

20. Each of the Stock Claims is based on the ownership of preferred stock, common stock, or other equity interests in LBHI and, in some cases, the decrease in value of the Stock and/or other claims arising out of the purchase of the Stock. Certain Stock Claims include a CUSIP number or ticker symbol for LBHI stock; others describe the basis of the claims as “common stock,” “stock,” “shares,” “equity interests” or the like. Each of the Stock Claims is an interest in an “equity security” and not a “claim,” as such terms are defined in sections 101(16) and 101(5) of the Bankruptcy Code. The definition of equity security has been interpreted by courts to include a range of stock-based transactions, including transactions based on a right to acquire stock, such as stock options and stock assignments. *See, e.g., In re Enron Corp.*, 341 B.R. 141, 162 (Bankr. S.D.N.Y. 2006); *see also In re Baldwin-United Corp.*, 52 B.R. 549, 552 (Bankr. S.D. Ohio 1985).

21. Moreover, section 510(b) of the Bankruptcy Code provides that, for purposes of distribution, a claim arising from rescission of a purchase or sale of a security of the debtor or of an affiliate of the debtor, or for damages arising from the purchase or sale of a security, shall be subordinated to all claims or interests that are senior to or equal to the claim or interest represented by such security, except that if such security is common stock, such claim has the same priority as common stock. 11 U.S.C. § 510(b).

22. Courts generally have applied section 510(b) liberally. *Enron*, 341 B.R. at 162-63 (“[T]he broad applicat[ion] of section 510(b) is now quite settled.”). Courts have construed the language in section 510(b) as being broad enough to include fraud, violations of securities laws, breach of contract, and related causes of action against debtors. *See, e.g., id.* at

141 (subordinating breach of contract, fraudulent inducement, and fraudulent retention claims); *In re Med Diversified Inc.*, 461 F.3d 251, 256 (2d Cir. 2006) (holding that claim based on debtor's failure to issue its common stock to employee in exchange for his stock in another company, allegedly in violation of the parties' termination agreement, was a claim arising from the purchase or sale of the debtor's stock).

23. The Court has granted similar relief with respect to claims based on shares of stock. *See, e.g., Order Granting Debtors' One Hundred Twenty-First Omnibus Objection to Claims (To Reclassify Proofs of Claim as Equity Interests)*, ECF No. 17350; *Order Granting Debtors' One Hundred Seventy-Fourth Omnibus Objection to Claims (To Reclassify Proofs of Claim as Equity Interests)*, ECF No. 20629. Accordingly, to the extent applicable, the Stock Claims should be subordinated pursuant to Bankruptcy Code section 510(b) and reclassified as equity interests.

Reservation of Rights

24. The Debtors reserve all their rights to object on any basis to any Employment-Related Claim or any portion of any Employment-Related Claim for which the Court does not grant the relief requested herein.

Notice

25. No trustee has been appointed in these chapter 11 cases. The Debtors have served notice of the Debtors' Two Hundred Fifty-Fourth Omnibus Objection to Claims, in accordance with the procedures set forth in the second amended order entered on June 17, 2010 governing case management and administrative procedures [Docket No. 9635], on: (i) each claimant listed on Exhibit A, Exhibit B, and Exhibit C; (ii) the U.S. Trustee; (iii) the attorneys for the Creditors' Committee; (iv) the Securities and Exchange Commission; (v) the Internal Revenue Service; (vi) the United States Attorney for the Southern District of New York; and

(vii) all parties who have requested notice in these chapter 11 cases. The Debtors submit that no other or further notice need be provided.

26. No previous request for the relief sought herein has been made by the Debtors to this or any other Court.

WHEREFORE the Debtors respectfully request entry of an order granting the relief requested herein and such other and further relief as is just.

Dated: February 7, 2012
New York, New York

/s/ Robert J. Lemons
Robert J. Lemons

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Attorneys for Debtors
and Debtors in Possession

EXHIBIT A

IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 254 EXHIBIT A: NO LIABILITY EMPLOYEE CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
1	ABDINI, ANTOINE 32 ST JAMES GDNS LONDON, W11 4RF UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24402	Undetermined
2	ACKERS, CLIFFORD B 40 PEAR TREE POINT ROAD DARIEN, CT 06820	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/02/2009	10094	\$459,000.00
3	ALKILANY, SAM 530 47 STREET BROOKLYN, NY 11220	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	30006	Undetermined
4	ALLY, KAMRU Z. 82-27 262ND STREET FLORAL PARK, NY 11004	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/16/2009	14311	\$100,535.37
5	ALTIDOR, FRITZNER L 514 UNION ST LINDEN, NJ 07036	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	29273	\$7,600.00
6	AMANO, KENNETH Y 293 E SADDLE RIVER RD UPPER SADDLE RIVER, NJ 07458		Lehman No Case Asserted/All Cases Asserted	09/22/2009	28266	Undetermined
7	ANDERSON, PATRICIA L. 330 E 83RD STREET APT 4A NEW YORK, NY 10028	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	20227	Undetermined
8	ANDREWS, DAVID B. ANDREWS KURTH LLP ATTN: JOSEPH ROVIRA 600 TRAVIS, STE. 4200 HOUSTON, TX 77002	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/03/2009	10221	\$135,400.53*
9	ANDRUS, GEORGE ALDIAN III 123 ELY CRESCENT TRENTON, NJ 08691	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28344	\$4,004.00

IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 254 EXHIBIT A: NO LIABILITY EMPLOYEE CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
10	ARAMAYO, LUIS 6038 HIGHLAND PL. WEST NEW YORK, NJ 07093	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	29297	\$4,500.00
11	ARNAUDY, ANTHONY J. 21 SOUTH BAY ROAD, HOUSE E REPULSE BAY, HONG KONG	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	23987	\$319,259.00
12	AUSTIN, RICHARD J LYGON COTTAGE BUTE AVENUE PETERSHAM,SURREY, TW10 7AX UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15530	\$30,000.00
13	AUSTIN, RICHARD J LYGON COTTAGE BUTE AVENUE ICHMOND SURREY TW107AX UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15531	\$20,000.00
14	BAILEY, ALLYSON V 27 OAK AVENUE WEST ORANGE, NJ 07052	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/14/2009	12239	Undetermined
15	BARBUZZA, SALVATORE V 3802 BEECHWOOD PLACE SEAFORD, NY 11783-2021	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	31195	\$7,800.00
16	BARBUZZA, SALVATORE V. 3802 BEECHWOOD PLACE SEAFORD, NY 11783	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	31879	\$6,500.00
17	BELLO, ANGELO 54 MIDLAND ROAD STATEN ISLAND, NY 10308		Lehman No Case Asserted/All Cases Asserted	09/22/2009	33036	Undetermined
18	BERCUN, MATIAS 215 W 91ST ST APT 23 NEW YORK, NY 10024-1334	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/15/2009	13027	\$10,950.00

IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 254 EXHIBIT A: NO LIABILITY EMPLOYEE CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
19	BERNATH, RYAN J. 25325 BOWIE CT STEVENSON RNH, CA 91381-1611	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/10/2009	7790	\$25,000.00
20	BERRY, CHARLENE 19 SUDBURY RD MORGANVILLE, NJ 07751		Lehman No Case Asserted/All Cases Asserted	09/21/2009	25470	\$10,331.00
21	BESS, DONNA E 1777 GRAND CONCOURSE #4E BRONX, NY 10453	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	26342	\$4,199.00
22	BESS, DONNA E. 1777 GRAND CONCOURSE # 4E BRONX, NY 10453	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	26415	\$1,633.26
23	BISESI, BRIAN J. 115 OLD STUDIO RD. NEW CANAAN, CT 06840	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/08/2009	10695	\$25,000.00*
24	BLUMENTHAL, ANDREW 330 E 83RD STREET, APT LJ NEW YORK, NY 10028		Lehman No Case Asserted/All Cases Asserted	09/21/2009	25192	\$10,000.00
25	BOLTON, JEFFREY 14 E 75TH ST # 8A NEW YORK, NY 100212625	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	23783	Undetermined
26	BRAHMBHATT, PARTH 8345 BROADWAY APT 405 ELMHURST, NY 11373		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27493	\$1,365.00
27	BRENNAN, LUKE 37 CENTRAL DRIVE BRONXVILLE, NY 10708		Lehman No Case Asserted/All Cases Asserted	09/15/2009	12725	\$8,765.23
28	BRISCO, MARILYN 920 TRINITY AVENUE APARTMENT 9D BRONX, NY 10456	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/20/2009	5784	\$10,950.00

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 254 EXHIBIT A: NO LIABILITY EMPLOYEE CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
29	BUFFA, THOMAS 21 APPLE GROVE DRIVE HOLMDEL, NJ 07733		Lehman No Case Asserted/All Cases Asserted	09/22/2009	28016	\$362,357.00
30	BYRNE, KELLY E. 193 CLINTON AVE. APT. 8B BROOKLYN, NY 11205		Lehman No Case Asserted/All Cases Asserted	09/22/2009	29528	\$10,950.00
31	BYRNE,JAMES J. P.O. BOX 353411 PALM COAST, FL 32135-3411	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/21/2009	5835	\$480.00*
32	CABANNE, CHRISTIAN CLOS DU PETIT PRINCE ANNECY-LE-VIEUX, 74940 FRANCE	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	32228	\$3,897.90
33	CALDERON, CRAIG 261 SEAMAN AVE APT 1F NEW YORK, NY 10034-6136		Lehman No Case Asserted/All Cases Asserted	09/17/2009	15544	\$5,300.00
34	CANARAS, PERRY 1020 WARBURTON AVE APT 6D YONKERS, NY 10701		Lehman No Case Asserted/All Cases Asserted	09/22/2009	28711	Undetermined
35	CARPENTER, THERESA J. 72 NORTH STATE ROAD # 170 BRIARCLIFF MANOR, NY 10510	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/13/2011	67688	\$51,555.84
36	CHAN, WING MI 2 MACIOROWSKI ROAD PARLIN, NJ 08859	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	32074	\$3,326.92
37	CHEN, CHIEN-HUA 1ST AUSTIN RD. WEST THE ARCH MOON TOWER 50D HONG KONG, CHINA	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24380	\$6,000.00

IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 254 EXHIBIT A: NO LIABILITY EMPLOYEE CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
38	CHU-FONG, FRANCOIS 578 60TH STREET BROOKLYN, NY 11220		Lehman No Case Asserted/All Cases Asserted	09/18/2009	17409	\$6,000.00
39	CHU-FONG, FRANCOIS 578 60TH STREET BROOKLYN, NY 11220-4016		Lehman No Case Asserted/All Cases Asserted	09/18/2009	17415	\$31,500.00
40	CHUNG, ARLENE C/O NEUBERGER BERMAN LLC 605 THIRD AVE NEW YORK, NY 10158	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	30474	Undetermined
41	CIRAOLA, ROBERT 798 ANNADALE ROAD STATEN ISLAND, NY 10312		Lehman No Case Asserted/All Cases Asserted	09/21/2009	23835	\$5,000.00
42	COHEN, JONATHAN 75 BRAMBLE BROOK ROAD ARDSLEY, NY 10502	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28673	\$6,731.00
43	COHEN, JONATHAN 75 BRAMBLE BROOK ROAD ARDSLEY, NY 10502	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	29203	Undetermined
44	COLLINS III, JOSEPH F. 121 GLEN ARDEN DRIVE FAIRFIELD, CT 06824		Lehman No Case Asserted/All Cases Asserted	09/18/2009	19083	Undetermined
45	CONWAY, JULIETTE 9130 AVENUE M BROOKLYN, NY 11236		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27510	\$1,831.00
46	CORBETT, GERARD W 14 BEECH ROAD REIGATE, SURREY, RH2 9LR UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/21/2009	24110	\$88,346.00
47	CUPELES NIEVES, HILDA N 8 GARMANY PLACE YONKERS, NY 10710-5105	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	29287	\$105,911.00

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OMNIBUS OBJECTION 254 EXHIBIT A: NO LIABILITY EMPLOYEE CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
48	CUPELES NIEVES, HILDA N. 8 GARMANY PLACE YONKERS, NY 10710	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	26426	\$2,163.00
49	DALTON, MATTHEW P. 115 SAN RAFAEL WAY SAN FRANCISCO, CA 94127		Lehman No Case Asserted/All Cases Asserted	09/03/2009	10284	\$7,307.69
50	DANNENBAUM,KARL H 4 DOURO PLACE VICTORIA ROAD LONDON, GT LON, W8 5PH UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	26590	Undetermined
51	DELA ROSA, ANGELA 375 UPPER MOUNTAIN AVE MONTCLAIR, NJ 07043	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	34238	\$10,950.00
52	DELEO, RUTH R. 86-23 89TH ST WOODHAVEN, NY 11421		Lehman No Case Asserted/All Cases Asserted	09/16/2009	13567	\$6,767.00
53	DEODAT,VIVEKANAND 94-15 113TH STREET RICHMOND HILL, NY 11419	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/11/2009	7997	\$90,240.46
54	DODGE, KEVIN W. 2217 IVAN ST APT 1401 DALLAS, TX 75201-1096	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	18099	\$11,538.46
55	DOMENICI, DIANE 414 WEST 54TH ST. PH-A NEW YORK, NY 10019		Lehman No Case Asserted/All Cases Asserted	09/16/2009	13926	Undetermined
56	DREYER, JERALD WAYNE 9797 MAYFAIR STREET # B ENGLEWOOD, CO 80112	08-13555 (JMP)	Lehman Brothers Holdings Inc.	01/29/2009	67862	\$10,104.39
57	DWYER, JAMES 443 95TH STREET - APT # B3 BROOKLYN, NY 11209		Lehman No Case Asserted/All Cases Asserted	09/18/2009	17046	Undetermined

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OMNIBUS OBJECTION 254 EXHIBIT A: NO LIABILITY EMPLOYEE CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
58	FAUCHEUX, LUC 5 STURGES HOLLOW WESTPORT, CT 06880		Lehman No Case Asserted/All Cases Asserted	08/28/2009	9612	\$10,950.00
59	FEELY, ALEJANDRO 229 W 60TH STREET # 4Q NEW YORK, NY 10024	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15720	\$10,950.00
60	FEIBUS, CLIFFORD 5 IVY CT BROOKVILLE, NY 11545	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	27236	\$283,366.00
61	FERNANDEZ, JEFFREY 17 EAST 67TH STREET APT 5A NEW YORK, NY 10065	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/25/2009	35014	\$27,198.02
62	FERRAIOLI, PAUL 25 LLOYD ROAD HO HO KUS, NJ 07423		Lehman No Case Asserted/All Cases Asserted	09/17/2009	15559	\$19,500.00
63	FINKEL, SETH J 6 EAST HILL COURT TENAFLY, NJ 07670		Lehman No Case Asserted/All Cases Asserted	09/18/2009	18083	\$20,000.00
64	FISCELLA, LOUIS 5085 ADRIANA COURT CENTER VALLEY, PA 18034		Lehman No Case Asserted/All Cases Asserted	09/22/2009	30401	Undetermined
65	FLETCHER, DANIEL J. 12 FRIAR TUCK COURT WARREN, NJ 07059-6755		Lehman No Case Asserted/All Cases Asserted	09/22/2009	28594	\$10,950.00
66	FURLONG, JOHN P 274 ST PAUL'S ROAD ISLINGTON LONDON, GT LON, N12LJ UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	08/13/2009	8230	\$45,000.00

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OMNIBUS OBJECTION 254 EXHIBIT A: NO LIABILITY EMPLOYEE CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
67	GABBAY, MARK HOUSE 11 51-55 DEEP WATER BAY ROAD HONG KONG	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/10/2009	11076	\$1,339,997.74
68	GATTUSO, MARY F. 531 MAIN STREET. APT 222 NEW YORK, NY 10044		Lehman No Case Asserted/All Cases Asserted	09/18/2009	18320	Undetermined
69	GAY,PAUL 86 CLAYGATE LANE HINCHLEY WOOD ESHER SURREY, KT10 0BJ UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	31128	\$64,000.00
70	GAYLORD, JENNIFER 200 WEST 79TH ST, APT 10B NEW YORK, NY 10024	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	32087	\$6,000.00
71	GERAGHTY, RONALD J. 17 BRANDYWINE LANE COLTS NECK, NJ 07722		Lehman No Case Asserted/All Cases Asserted	09/18/2009	17077	\$10,950.00
72	GIOVANELLI, CORRADO VIA G B VICO 8 MILAN, MI 20123 ITALY		Lehman No Case Asserted/All Cases Asserted	09/16/2009	14299	\$54,519.00
73	GLENN, RICHARD 1A UNDERWOOD STREET ISLINGTON LONDON, N1 7LY UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/21/2009	25275	\$10,950.00
74	GRANCHI, SOPHIE 19 ELVASTON PLACE LONDON, SW7 5QF UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/21/2009	22916	\$500,000.00

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OMNIBUS OBJECTION 254 EXHIBIT A: NO LIABILITY EMPLOYEE CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
75	GREENGROVE, KEITH FLAT 22, FIRST FLOOR, HARMONY COURT 20-22 TAI HANG ROAD, JARDINE'S LOOKOUT HONG KONG	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	22929	Undetermined
76	GROSS, BRIAN M. 400 E 71ST APT 10D NEW YORK, NY 10021		Lehman No Case Asserted/All Cases Asserted	09/22/2009	28018	\$104,414.00
77	GUTHEIL, DAVID 813 COOPERTOWN RD. BRYN MAWR, PA 19010		Lehman No Case Asserted/All Cases Asserted	09/21/2009	25483	\$76,264.00
78	GUTIERREZ, ESPERANZA 820 SIMMONS AVENUE MONTEBELLO, CA 90640	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/30/2009	6722	Undetermined
79	HALL, PETER 1 VAN RENSSELAER AVE STAMFORD, CT 06902-8018		Lehman No Case Asserted/All Cases Asserted	09/22/2009	30356	\$750,000.00
80	HAYDON, RICHARD L. 168 COTTAGE PLACE RIDGEWOOD, NJ 07450		Lehman No Case Asserted/All Cases Asserted	08/28/2009	9669	\$3,215,828.00
81	HAZO, TIMOTHY D. 9 WASHINGTON STREET NEWBURYPORT, MA 01950	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	18652	Undetermined
82	HELLMANN, BRIAN 94 SHADYSIDE AVENUE PORT WASHINGTON, NY 11050		Lehman No Case Asserted/All Cases Asserted	09/15/2009	13121	\$304,281.11
83	HIRD-HAUGHTON, MARJORIE M. 6 DONALD COURT ELMONT, NY 11003	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/27/2009	6192	Undetermined

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OMNIBUS OBJECTION 254 EXHIBIT A: NO LIABILITY EMPLOYEE CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
84	HOLLAND, LORRAINE L. 3300 N. LAKE SHORE DR. APARTMENT 7A CHICAGO, IL 60657		Lehman No Case Asserted/All Cases Asserted	09/22/2009	31270	\$323,197.00
85	ICHARD, LAURENT 115 LAUDERDALE ROAD LONDON, W9 1LY UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/21/2009	22914	\$1,000,000.00
86	IMPERATO, JASON 148 WEAVER STREET GREENWICH, CT 06831	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/29/2009	6623	\$105,497.63
87	INFANTE, ELVIS 507 VAN BUREN ST BROOKLYN, NY 11221		Lehman No Case Asserted/All Cases Asserted	09/22/2009	30054	\$26,250.00
88	INFANTE, ELVIS 507 VAN BUREN ST BROOKLYN, NY 11221		Lehman No Case Asserted/All Cases Asserted	09/22/2009	30055	\$4,800.00
89	JOHNSON JR., ANDREW A 544 LINDEN AVE OAK PARK, IL 60302	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24405	Undetermined
90	JOHNSON, DANIEL S. 294 N. MOUNTAIN AVENUE MONTCLAIR, NJ 07043	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28345	\$6,346.15
91	JONES, GREGORY D. 440 E 62ND ST APT 4G NEW YORK, NY 100638342		Lehman No Case Asserted/All Cases Asserted	09/22/2009	29529	\$10,950.00
92	KELLY, JOHN J 2531 DRAMMEN PLACE RICHMOND, VA 23233		Lehman No Case Asserted/All Cases Asserted	09/10/2009	11228	\$344.13*
93	KERRANE, BRIAN 29 REDWOOD ROAD NEW HYDE PARK, NY 11040		Lehman No Case Asserted/All Cases Asserted	09/22/2009	30028	\$7,750.00

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OMNIBUS OBJECTION 254 EXHIBIT A: NO LIABILITY EMPLOYEE CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
94	KIEHL, KAREN 294 GARFIELD PLACE BROOKLYN, NY 11215		Lehman No Case Asserted/All Cases Asserted	09/18/2009	18350	\$1,842.06
95	KING, ANTHONY 46 RAVENSFIELD GARDENS STONELEIGH EPSOM, KT19 0SR UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/17/2009	15668	\$17,371.41
96	KLANG, LINDA 21 MONROE STREET LYNBROOK, NY 11563	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	26414	\$8,653.85
97	KLAR, GREGORY L. 63 EAST 9TH ST., APT. 7P NEW YORK, NY 10003		Lehman No Case Asserted/All Cases Asserted	09/22/2009	26565	\$17,182.83
98	KLEIN, JOSEPH 5457 STATE ROAD 83 HARTLAND, WI 53029-8895	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/17/2009	15394	\$26,620.83
99	KOFMAN, ANDREW S. C/O AMERICAN PACKAGE CO. 226 FRANKLIN STREET BROOKLYN, NY 11222-1382	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/13/2009	5281	\$62,298.00
100	KOMAROMY, LUCY 38 SHEPHERDS LANE CAVERSHAM READING , RG4 7JL UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/22/2009	31660	\$245.42
101	KONHEIM, SETH L. 10 LYNDAL PARK WESTPORT, CT 069801228	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	17411	\$70,000.00

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OMNIBUS OBJECTION 254 EXHIBIT A: NO LIABILITY EMPLOYEE CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
102	KORZENKO, MICHAEL K 166 RIVENDELL CT MELVILLE, NY 11747		Lehman No Case Asserted/All Cases Asserted	09/18/2009	17056	Undetermined
103	KROFT, HOLLY NEWMAN 169 EAST 69TH STREET, APT 4D NEW YORK, NY 10021		Lehman No Case Asserted/All Cases Asserted	09/22/2009	28547	Undetermined
104	KWAN, HERBERT W. FLAT 28A, DRAGONVIEW COURT 5 KOTEWALL ROAD MIDLEVELS HONG KONG, CHINA	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	31756	\$340,836.78
105	LE COZ, FRANCK 13 AVENUE HECTOR BERLIOZ 44 SAINT NAZAIRE, 44600 FRANCE		Lehman No Case Asserted/All Cases Asserted	09/17/2009	15674	\$8,297.00
106	LEUNG, PHILIP I 20 CONFUCIUS PLAZA APT. 40G NEW YORK, NY 10002	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	27558	\$88,800.00*
107	LI, XIU WEN 50-48 208 STREET BAYSIDE, NY 11364		Lehman No Case Asserted/All Cases Asserted	09/18/2009	17083	Undetermined
108	LITTLEFIELD, DAVID A LAW OFFICES OF PASQUALE P. CAIAZZA 606 EAST CHAPMAN AVENUE, SUITE 201 ORANGE, CA 92866-1601	09-10137 (JMP)	BNC Mortgage LLC	09/08/2009	10655	\$87,986.88
109	LITTLEFIELD, DAVID A LAW OFFICES OF PASQUALE P. CAIAZZA 606 EAST CHAPMAN AVENUE, SUITE 201 ORANGE, CA 92866-1601	09-10137 (JMP)	BNC Mortgage LLC	09/08/2009	10656	\$63,550.00

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OMNIBUS OBJECTION 254 EXHIBIT A: NO LIABILITY EMPLOYEE CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
110	LUONG, HIEN 17 TYERS TERRACE LONDON, SE11 5LZ UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25646	\$10,598.00
111	MAGGIACOMO, ALAN B. 5 HAWTHORN DRIVE PLAINSBORO, NJ 08536	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	23889	\$86,125.00
112	MANDELBLATT, GARY 730 LAWRENCE AVENUE WESTFIELD, NJ 07090		Lehman No Case Asserted/All Cases Asserted	09/14/2009	12173	\$4,000.00
113	MANNING, CHRISTOPHER R. 431 GRACE CHURCH ST RYE, NY 10580-4214	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	29535	\$649,733.00
114	MARAN, ELENA VIA SABBIONERA 149F LATISANA LATISANA, UD 33053 ITALY		Lehman No Case Asserted/All Cases Asserted	08/03/2009	7149	\$900.00*
115	MARDEL, SIMON HERONS HERONS LANE FYFIELD - ESSEX, CMS ORQ UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25645	\$400,000.00
116	MAUGHAN, KELLY 605 THIRD AVENUE, 22ND FLOOR NEW YORK, NY 10158	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25138	Undetermined
117	MCCORMICK, JAMES 5 MALLORD STREET LONDON, SW3 2 JB UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/18/2009	18743	\$150,000.00

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OMNIBUS OBJECTION 254 EXHIBIT A: NO LIABILITY EMPLOYEE CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
118	MCDONAGH, CHRISTOPHER W 124 STONEBRIDGE ROAD MONTCLAIR, NJ 07042-1635	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	30564	\$1,152,597.29
119	MCDONAGH, THEODORE W 902 HIGHLAND AVENUE WESTFIELD, NJ 07090	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	30565	\$500,000.00
120	MERMELSHTEYN, ANTON 727 OCEANVIEW AVE, APT A2 BROOKLYN, NY 11235		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27464	\$3,846.00
121	MIKHAIL, REDA 319 ABINGDON AVENUE STATEN ISLAND, NY 10308		Lehman No Case Asserted/All Cases Asserted	09/22/2009	32221	\$11,252.00
122	MILLER, JAMES W. JR. 353 WEST 44TH STREET APT 3B NEW YORK, NY 10036		Lehman No Case Asserted/All Cases Asserted	09/22/2009	28091	Undetermined
123	MINHAS, RAJVINDER 82 TYCEHURST HILL LOUGHTON ESSEX, IG10 1DA UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/21/2009	22917	\$300,000.00
124	MIRALLA, LINDA 8 MCKIBBIN CT BROOKLYN, NY 11206		Lehman No Case Asserted/All Cases Asserted	09/18/2009	17049	Undetermined
125	MITSUDA, ALEXANDER 513 17TH STREET # 1L BROOKLYN, NY 11215	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/19/2009	41766	\$14,000.00
126	MOHN, LARS FLAT 4 141 A KENSINGTON HIGH STREET LONDON, W86SU UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	07/27/2009	6215	\$20,000.00

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OMNIBUS OBJECTION 254 EXHIBIT A: NO LIABILITY EMPLOYEE CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
127	MORRISON, E. VICTORIA 3912 ALCAZAR DR. CASTLE ROCK, CO 80109	08-13555 (JMP)	Lehman Brothers Holdings Inc.	01/29/2009	2372	\$346.40*
128	MORRISON, JAMES C. 81 TULIP LANE COLTS NECK, NJ 07722		Lehman No Case Asserted/All Cases Asserted	09/22/2009	28721	\$90,000.00
129	MURPHY, CIARAN 810 SNOWHILL CT GLEN ELLYN, IL 60137	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	30767	\$6,900.00
130	MURPHY, PATRICIA A. 71 HAYES STREET GARDEN CITY, NY 11530	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	17260	\$5,000.00
131	MURPHY, ROBERT BLAKE 59 IRWIN PLACE HUNTINGTON, NY 11743		Lehman No Case Asserted/All Cases Asserted	08/10/2009	7810	\$10,000.00
132	MYASKOVSKIY, ANATOLI 2355 EAST 12TH STREET # 6-C BROOKLYN, NY 11229		Lehman No Case Asserted/All Cases Asserted	09/18/2009	17086	Undetermined
133	NACKENSON, RICHARD 254 EAST 68TH STREET # 31D NEW YORK, NY 10065	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	19375	\$630,000.00
134	NASSIF, ZEINA 68 CORNWELL GARDENS LONDON, SW7 4BA UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/21/2009	22915	\$300,000.00
135	NESSER, LEE 9 EXETER ROAD SHORT HILLS, NJ 07078		Lehman No Case Asserted/All Cases Asserted	09/22/2009	34267	\$93,750.00
136	NIEMAN, ROGER R. 300 EAST 40TH ST NEW YORK, NY 10016-2188	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/28/2009	9589	\$69,423.40*

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OMNIBUS OBJECTION 254 EXHIBIT A: NO LIABILITY EMPLOYEE CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
137	NOLAN JR,THOMAS P 76 POINT LOOKOUT MILFORD, CT 06460	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	27740	Undetermined
138	NOLAN JR,THOMAS P 76 POINT LOOKOUT MILFORD, CT 06460	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	27741	\$1,800,000.00
139	O'BRIEN, BARRY J 22 MEADOWBROOK ROAD SHORT HILLS, NJ 07078-3316	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	32450	\$6,500.00
140	O'CONNOR, JOHN J. 257 ANDOVER STREET LOWELL, MA 01852		Lehman No Case Asserted/All Cases Asserted	07/16/2009	5457	\$10,950.00
141	O'SULLIVAN, MARK 19 NASSAU RD MONTCLAIR, NJ 07043	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	18816	\$13,893.00
142	OLSEN, ROBERT T. 7101 SHORE ROAD APT. 5H BROOKLYN, NY 11209		Lehman No Case Asserted/All Cases Asserted	09/22/2009	27497	\$71,454.00
143	OOKA, TAMIKO HOMAT WISTARIA #402 1-1-26, MINAMI AZABU 13 MINATO-KU, 1060047 JAPAN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25057	\$591,257.42
144	OU-YANG, HUI 3-6-9-202 MOTOAZABUKAN, MOTOAZABU MINATO-KU, 13 106-0046 JAPAN	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	24379	\$493,950.00

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OMNIBUS OBJECTION 254 EXHIBIT A: NO LIABILITY EMPLOYEE CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
145	PANIKAR, VINOD A/302, RUNWAZ HEIGHTS, LBS MARQ MULUND (WEST) MUMBAI, 400080 INDIA		Lehman No Case Asserted/All Cases Asserted	09/21/2009	25638	\$12,611.00
146	PAPPAS, MARIA 16 N. CHATSWORTH AVE APT 512 LARCHMONT, NY 10538	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	23781	Undetermined
147	PARKER, DEBORAH A 1902 LYNTON CIRCLE WELLINGTON, FL 33414	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	26098	\$692.31
148	PASTRANA, EVELIO D. 114 E 37TH ST APT 4B NEW YORK, NY 10016	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	32043	\$5,000.00
149	PATEL, NISHA 292 BROOKFIELD DR JACKSON, NJ 08527		Lehman No Case Asserted/All Cases Asserted	09/18/2009	17090	Undetermined
150	PATRICIA YANEZ, MARIA 946 FRANKLIN AVENUE FRANKLIN LAKES, NJ 07417	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25174	Undetermined
151	PERRI, SUZANNE NOB HILL CONDOMINIUMS 34 RICHMOND BOULEVARD UNIT 1A RONKONKOMA, NY 11779	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25320	\$70,200.00
152	PERRI, SUZANNE NOB HILL CONDOMINIUMS 34 RICHMOND BOULEVARD UNIT 1A RONKONKOMA, NY 11779	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25321	\$42,019.00

IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 254 EXHIBIT A: NO LIABILITY EMPLOYEE CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
153	PHILLIP, VANDA M. 2950-52 WEST 35TH STREET APARTMENT 101 BROOKLYN, NY 11224	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	30773	\$10,950.00
154	POPE, CAROLYN J. 104 HILLCREST RICHMOND, TX 77469	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/19/2009	19524	Undetermined
155	POTSIOS, ANDREA M VIA APPIANI, 19 MILAN, 20121 ITALY	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	18738	\$4,836,246.41
156	QUINN, BRYAN E. 1153 BRIANS WAY WAYNE, PA 19087-2239	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	29928	Undetermined
157	QUISMORIO, JAMES P. FLAT H, 39/F, TOWER 1 89 POKFULAM ROAD HONG KONG, HONG KONG	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/27/2009	6203	\$22,432.00
158	RANDAZZO, PHILIP A. 2171 BAYRIDGE AVE BROOKLYN, NY 11204		Lehman No Case Asserted/All Cases Asserted	09/18/2009	17047	Undetermined
159	REBOZO, MARISELA 82 KING STREET KEARNY, NJ 07032		Lehman No Case Asserted/All Cases Asserted	09/18/2009	17060	\$0.00
160	REGAZZI, THOMAS 36 COVERT PLACE STEWART MANOR, NY 11530	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/15/2009	13026	\$10,950.00
161	ROBINSON, REYNE L. 583 WEBSTER AVENUE NEW ROCHELLE, NY 10801	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	18091	Undetermined

IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 254 EXHIBIT A: NO LIABILITY EMPLOYEE CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
162	ROCHA, JOANA P. 605 THIRD AVEUNE, 22ND FLOOR NEW YORK, NY 10158	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25135	Undetermined
163	ROGERS, THOMAS 119 BRIGHTON ROAD CLIFTON, NJ 07012		Lehman No Case Asserted/All Cases Asserted	09/18/2009	17255	\$1,050.00
164	ROMAN, HECTOR D. 9 WILLOW POND LANE MILLER PLACE, NY 11764		Lehman No Case Asserted/All Cases Asserted	09/21/2009	25665	\$0.00
165	ROSEN, LEONARD G. 64 PINKAS STREET APARTMENT 153 TEL AVIV, 62157 ISRAEL	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	33640	\$1,441,404.67
166	ROSENBLATT, DANIEL H. 445 LAFAYETTE STREET APT 11B NEW YORK, NY 10003-7021		Lehman No Case Asserted/All Cases Asserted	09/22/2009	28599	\$10,950.00
167	ROWE, DOUGLAS B. 423 ESSEX RD KENILWORTH, IL 60043	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	33189	\$1,500,000.00
168	RUBINSTEIN, MARC 12B BABINGTON HOUSE 5 BABINGTON PATH H MIDLEVELS HONG KONG	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/11/2009	11501	\$125,000.00
169	SARACENI, MICHAEL 299 WEST 12TH STREET, PHA NEW YORK, NY 10014		Lehman No Case Asserted/All Cases Asserted	09/17/2009	14969	\$36,271.00
170	SARDINA, LAUREN 880 LOMBARD STREET SAN FRANCISCO, CA 94133		Lehman No Case Asserted/All Cases Asserted	09/22/2009	31090	\$70,000.00

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OMNIBUS OBJECTION 254 EXHIBIT A: NO LIABILITY EMPLOYEE CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
171	SCHREIBER, RUSSELL 500 WEST 53RD STREET, APT PH NEW YORK, NY 10019	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/16/2009	13321	\$240,098.00
172	SCHULBERG, DEAN H 9 BOURNE ROAD BUSHEY, HERTS, WD233NH UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/21/2009	19817	\$1,000,000.00
173	SCHULTZ, KEITH 55 RIVER WALK PLACE APT 409 WEST NEW YORK, NJ 07093	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	22003	\$19,273.97
174	SCHUPF, HENRI AXEL 1021 PARK AVE., #9A NEW YORK, NY		Lehman No Case Asserted/All Cases Asserted	09/22/2009	31176	\$639,868.00
175	SESHASAYEE, AADIT C/O SANGINI SHROFF 21D BRANKSOME GRANDE 3 TECGUNTER PATH, MID LEVELS HONG KONG	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/06/2009	5132	\$199,108.28
176	SGRO, MICHAEL 1151 76TH STREET BROOKLYN, NY 11228	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/03/2009	10218	\$9,080.58
177	SHANAHAN, JOHN J. 7 SPRINGVALE RD CROTON ON HUDSON, NY 10520	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	30687	\$8,654.00
178	SHAUGHNESSY, JOHN C 11 BUTLER HILL ROAD NORTH SOMERS, NY 10589-2410	08-13555 (JMP)	Lehman Brothers Holdings Inc.	11/07/2011	67713	\$6,346.15
179	SHAVEL, GREG 339 E 22ND ST, APT 10 NEW YORK, NY 10010		Lehman No Case Asserted/All Cases Asserted	09/17/2009	15281	\$7,916.00

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OMNIBUS OBJECTION 254 EXHIBIT A: NO LIABILITY EMPLOYEE CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
180	SHERER, MONICA 44 WEST 62ND ST APT 9E NEW YORK, NY 10023	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	32042	\$74,099.26*
181	SHEVADE, AMIT A1301 CHAMUNDA HERITAGE BEHIND JEEVAN VIKAS HOSP. ANDHERI C. (EAST) 400069 MUMBAI, INDIA		Lehman No Case Asserted/All Cases Asserted	09/21/2009	25764	\$6,162.40
182	SHIGEKAWA, STEVE 605 THIRD AVENUE, 39TH FLOOR NEW YORK, NY 10158	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28382	\$110,422.00
183	SIDHU, LUVLEEN 5 CHARDONNAY CIRCLE MOHNTON, PA 19540	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	26586	\$1,609.54
184	SLATTERY, RYAN GORDON 5509 E BRIARWOOD CIRCLE CENTENNIAL, CO 80122	08-13555 (JMP)	Lehman Brothers Holdings Inc.	01/29/2009	2377	\$792.70*
185	SMITH, GREGORY A 480 WILLOW RD WINNETKA, IL 60093	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/24/2009	9030	Undetermined
186	SMITH, JAMES P. 50 CAMBRIDGE DR SHORT HILLS, NJ 07078		Lehman No Case Asserted/All Cases Asserted	09/22/2009	32532	\$10,950.00
187	SOLMONSON, LESLIE 1016 FIFTH AVENUE NEW YORK, NY 10028	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28447	Undetermined
188	SOODKEO, INDRA 2913 FOSTER AVE., APT# 2A BROOKLYN, NY 11210		Lehman No Case Asserted/All Cases Asserted	09/18/2009	17088	Undetermined

IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 254 EXHIBIT A: NO LIABILITY EMPLOYEE CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
189	SPIEGEL, MICHAEL H. 630 MEEHAN AVE FAR ROCKAWAY, NY 11691		Lehman No Case Asserted/All Cases Asserted	09/21/2009	21342	Undetermined
190	STEFANONI, ANTHONY M 405 W. 23RD STREET APARTMENT 5G NEW YORK, NY 10011-1459	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/16/2009	40878	\$2,019.23
191	STEINBERG, MARC 207 E 74TH ST APT 7F NEW YORK, NY 10021-3343		Lehman No Case Asserted/All Cases Asserted	09/21/2009	21892	Undetermined
192	STONE, DEBRA L 177 CONTINENTAL AVENUE RIVER EDGE, NJ 07661-2217	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	27960	\$4,038.46
193	TALBOT, BRIAN 15 CATHEDRAL AVE GARDEN CITY, NY 11530	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25134	Undetermined
194	TANG, NORAH N 100 BEEKMAN ST #14L NEW YORK, NY 10038	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	26339	\$6,120.00
195	TANG, NORAH N. 100 BEEKMAN ST., # 14L NEW YORK, NY 10038	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	26417	\$6,978.43
196	TERZIS, JOHN 15 REVERE RIVERSIDE, CT 06878		Lehman No Case Asserted/All Cases Asserted	09/22/2009	28267	Undetermined
197	TIPPING, CRAIG 52 A, LESSOR AVENUE LONDON, SW4 9HQ UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	32749	\$200,000.00
198	TOLMAN, MARC 6935 PERDIDO BAY TERRACE LAKE WORTH, FL 33463	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	31990	\$11,000.00

IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 254 EXHIBIT A: NO LIABILITY EMPLOYEE CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
199	TOOLAN, PETER G. 28 JOSS WAY MILLINGTON, NJ 07946	08-13555 (JMP)	Lehman Brothers Holdings Inc.	02/23/2009	2961	\$35,141.19
200	TRAVERSA, ROBERT 85 RIVER STREET SLEEPY HOLLOW, NY 10591		Lehman No Case Asserted/All Cases Asserted	08/31/2009	9878	\$225,926.00
201	TRIOLO, JOHN G. 1228 FLOWER LANE WANTAGH, NY 11793	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	28728	\$16,826.92
202	TULSI, SHANE 6402 C 192ND ST APT 1B FRESH MEADOWS, NY 113653935		Lehman No Case Asserted/All Cases Asserted	07/23/2009	5574	\$10,000.00
203	VACCARO, LAUREN 70 INDALE AVENUE STATEN ISLAND, NY 10309	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	29075	Undetermined
204	VISCONTI, CHRISTOPHER 1006 PRIMROSE AVE STROUDSBURG, PA 18360	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/08/2009	10549	Undetermined
205	WEBER, ANDREW 8 HOLLYWOOD ROAD LONDON, SW10 9HY UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/14/2010	66938	\$71,434.67
206	WEBER, ANDREW 8 HOLLYWOOD ROAD LONDON, SW10 9HY UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/14/2010	66940	\$32,829.00
207	WELCH, COLIN S. A. 26 HAMILTON GARDENS ST. JOHN'S WOOD, NW8 9PU UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/16/2009	13289	\$185,395.00

IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 254 EXHIBIT A: NO LIABILITY EMPLOYEE CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
208	WHEELER, KEITH A. 13 PALOMINO CIRCLE NOVATO, CA 94947		Lehman No Case Asserted/All Cases Asserted	09/21/2009	24174	\$10,000.00
209	WHEELER, MATTHEW THE CEDARS DIPPENHALL STREET FARNHAM, SURREY, ENGLAND, UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/21/2009	25871	\$1,680,000.00
210	WITOVER, M. KENNETH 12 SABINE ROAD SYOSSET, NY 11791	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	32329	Undetermined
211	WRIGHT, MICHELLE MARIE 23 ENDLESHAM ROAD FLAT 2 BALHAM LONDON, SW12 8JX UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	25361	\$3,800.00
212	XIE, YONG 25 CASTLE MILLS OXFORD, OX1 1AD UNITED KINGDOM		Lehman No Case Asserted/All Cases Asserted	09/14/2009	12289	\$2,871.05
213	YAGHOUTIEZ, HOOMAN 100 CUTTERMILL RD # 5J GREAT NECK, NY 11021	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	23871	Undetermined
214	YANG, WOO R. 16 POINTE VIEW PL S SAN FRAN, CA 94080-1671		Lehman No Case Asserted/All Cases Asserted	09/17/2009	15439	\$3,653.85
215	ZAMEER, KHAN H. 25-GREEN ACRES AVENUE EAST BRUNSWICK, NJ 08816	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	30754	\$68,923.54
					TOTAL	\$31,778,578.01

EXHIBIT B

IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 254 EXHIBIT B: RECLASSIFY PROOFS OF CLAIM AS EQUITY INTERESTS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS
1	BELLANTONI, JOHN P 54 BLOOMER RD BREWSTER, NY 10509	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/18/2009	19382	\$3,162.29
2	BLYZNAK, ULANA 138 SECOND AVENUE NEW YORK, NY 10003	08-13555 (JMP)	Lehman Brothers Holdings Inc.	07/21/2009	5790	\$16,000.00
3	GRECO, LORRAINE 1401 MICHAEL PL. BAYSIDE, NY 11360		Lehman No Case Asserted/All Cases Asserted	09/18/2009	18327	\$4,000.00
4	LEE, MICHAEL 47 AMAGANSETT DRIVE MORGANVILLE, NJ 07751		Lehman No Case Asserted/All Cases Asserted	08/13/2009	8183	\$1,152.99
5	MOCANASU, CLAUDIA M 38 COLE COURT DUMONT, NJ 07628		Lehman No Case Asserted/All Cases Asserted	09/15/2009	12936	\$2,143.31
6	SMITH, CHRISTINE 154 EAST 29TH STREET APT 4D NEW YORK, NY 10016		Lehman No Case Asserted/All Cases Asserted	08/31/2009	9896	\$8,682.50
7	TAYLOR, CAROLYN L. 10 DOGWOOD CIRCLE MATAWAN, NJ 07747	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	08/21/2009	8887	\$26,110.90
8	TRELLES, CAESAR A. 4 FIRETHORNE ROAD OLD BRIDGE, NJ 08857	08-13555 (JMP)	Lehman Brothers Holdings Inc.	08/03/2009	7309	\$9,186.36
TOTAL						\$70,438.35

EXHIBIT C

IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 254 EXHIBIT C: CLAIMS TO BE RECLASSIFIED TO EQUITY AND/OR DISALLOWED

	NAME	DEBTOR NAME	FILED DATE	CLAIM #	ASSERTED TOTAL CLAIM DOLLARS	AMOUNT TO BE RECLASSIFIED AS EQUITY INTEREST	AMOUNT TO BE DISALLOWED
1	JARBOE, CATHY ANNE 10751 OLD LEITCHFIELD RD WHITESVILLE, KY 42378-9512	Lehman Brothers Holdings Inc.	07/29/2009	6649	\$222,672.48	\$33,993.32	\$188,679.16
2	MEYER, NIAMH 44 OAKLEIGH AVENUE LONDON, GT LON, KT6 7PX UNITED KINGDOM	Lehman No Case Asserted/All Cases Asserted	09/11/2009	11580	\$8,952.17	\$8,952.17*	Undetermined
3	RAMADAN, ZAKY S. PO BOX 750134 FOREST HILLS, NY 11375	Lehman No Case Asserted/All Cases Asserted	09/19/2009	19508	\$102,239.00	\$84,272.01	\$17,966.99
4	SCHAEFER, SHEILA M. 117 WEST BAYBERRY ROAD ISLIP, NY 11751	Lehman Brothers Holdings Inc.	09/22/2009	31876	Undetermined	Undetermined	Undetermined
5	STEIGER ASSOCIATES LP C/O LAW OFFICES OF DONALD WATNICK 122 EAST 42ND STREET; SUITE 606 NEW YORK, NY 10168	Lehman Brothers Holdings Inc.	09/22/2009	32380	\$3,264,192.00	\$3,264,192.00	Undetermined
6	STEIGER, HEIDI L. C/O LAW OFFICES OF DONALD WATNICK 122 EAST 42ND STREET; SUITE 606 NEW YORK, NY 10168	Lehman Brothers Holdings Inc.	09/22/2009	32379	\$30,000,000.00*	\$30,000,000.00	Undetermined
7	TEASDALE, ELIZABETH REGAN 104 CHARLTON STREET APT 5W NEW YORK, NY 10014	Lehman Brothers Holdings Inc.	09/22/2009	28627	\$831,111.96*	Undetermined	\$831,111.96
TOTAL					\$34,429,167.61*		

* - Indicates claim contains unliquidated and/or undetermined amounts

EXHIBIT D

EXHIBIT D: BASIS FOR DEBTOR'S OBJECTIONS AS TO EACH CLAIM

<u>Claimant Name</u>	<u>Claim #</u>	<u>Non-Debtor Employee Claims</u>	<u>Deferred Compensation Claims</u>	<u>401(k) Claims</u>	<u>Pension Claims</u>	<u>Stock Claims</u>
ABDINI, ANTOINE	24402	X	X			
ACKERS, CLIFFORD B.	10094	X				
ANDREWS, DAVID B.	10221	X				
ALKILANY, SAM	30006		X			
ALLY, KAMRU Z.	14311			X		
ALTIDOR, FRITZNER L	29273	X				
AMANO, KENNETH Y	28266				X	
ANDERSON, PATRICIA L.	20227				X	
ANDRUS, GEORGE ALDIAN III	28344	X				
ARAMAYO, LUIS	29297	X				
ARNAUDY, ANTHONY J.	23987	X				
AUSTIN, RICHARD J	15530	X				
AUSTIN, RICHARD J	15531	X				
BAILEY, ALLYSON V	12239				X	
BARBUZZA, SALVATORE V.	31879	X				
BARBUZZA, SALVATORE V	31195		X			
BELLANTONI, JOHN P	19382					X
BELLO, ANGELO	33036		X			
BERCUN, MATIAS	13027	X				
BERNATH, RYAN J.	7790	X				
BERRY, CHARLENE	25470		X			
BESS, DONNA E.	26415			X		
BESS, DONNA E	26342	X				
BISESI, BRIAN J.	10695	X				
BLUMENTHAL, ANDREW	25192			X		
BLYZNAK, ULANA	5790					X
BOLTON, JEFFREY	23783				X	
BRAHMBHATT, PARTH	27493				X	
BRENNAN, LUKE	12725			X		
BRISCO, MARILYN	5784	X				

<u>Claimant Name</u>	<u>Claim #</u>	<u>Non-Debtor Employee Claims</u>	<u>Deferred Compensation Claims</u>	<u>401(k) Claims</u>	<u>Pension Claims</u>	<u>Stock Claims</u>
BUFFA, THOMAS	28016	X				
BYRNE, KELLY E.	29528	X				
BYRNE,JAMES J.	5835				X	
CABANNE, CHRISTIAN	32228		X			
CALDERON, CRAIG	15544				X	
CANARAS, PERRY	28711				X	
CARPENTER, THERESA J.	67688	X				
CHAN, WING MI	32074	X				
CHEN, CHIEN-HUA	24380		X			
CHU-FONG, FRANCOIS	17415	X				
CHU-FONG, FRANCOIS	17409	X				
CHUNG, ARLENE	30474	X				
CIRAOLA, ROBERT	23835				X	
COHEN, JONATHAN	28673	X				
COHEN, JONATHAN	29203				X	
COLLINS III, JOSEPH F.	19083				X	
CONWAY, JULIETTE	27510				X	
CORBETT, GERARD W	24110	X				
CUPELES NIEVES, HILDA N.	26426	X				
CUPELES NIEVES, HILDA N	29287			X		
DALTON, MATTHEW P.	10284	X				
DANNENBAUM,KARL H	26590	X				
DELA ROSA, ANGELA	34238	X				
DELEO, RUTH R.	13567				X	
DEODAT,VIVEKANAND	7997			X		
DODGE, KEVIN W.	18099	X				
DOMENICI, DIANE	13926				X	
DREYER, JERALD WAYNE	67862			X		
DWYER, JAMES	17046				X	
FAUCHEUX, LUC	9612	X				

<u>Claimant Name</u>	<u>Claim #</u>	<u>Non-Debtor Employee Claims</u>	<u>Deferred Compensation Claims</u>	<u>401(k) Claims</u>	<u>Pension Claims</u>	<u>Stock Claims</u>
FEELY, ALEJANDRO	15720	X				
FEIBUS, CLIFFORD	27236		X			
FERNANDEZ, JEFFREY	35014	X				
FERRAIOLI, PAUL	15559				X	
FINKEL, SETH J	18083				X	
FISCELLA, LOUIS	30401	X				
FLETCHER, DANIEL J.	28594	X				
FURLONG, JOHN P	8230	X	X			
GABBAY, MARK	11076	X				
GATTUSO, MARY F.	18320				X	
GAY, PAUL	31128		X			
GAYLORD, JENNIFER	32087	X				
GERAGHTY, RONALD J.	17077	X				
GIOVANELLI, CORRADO	14299	X				
GLENN, RICHARD	25275	X				
GRANCHI, SOPHIE	22916	X				
GRECO, LORRAINE	18327					X
GREENGROVE, KEITH	22929	X				
GROSS, BRIAN M.	28018	X				
GUTHEIL, DAVID	25483	X				
GUTIERREZ, ESPERANZA	6722	X				
HALL, PETER	30356	X				
HAYDON, RICHARD L.	9669	X				
HAZO, TIMOTHY D.	18652	X		X		
HELLMANN, BRIAN	13121	X				
HIRD-HAUGHTON, MARJORIE M.	6192				X	
HOLLAND, LORRAINE L.	31270		X			
ICHARD, LAURENT	22914	X				
IMPERATO, JASON	6623	X				
INFANTE, ELVIS	30055	X				

<u>Claimant Name</u>	<u>Claim #</u>	<u>Non-Debtor Employee Claims</u>	<u>Deferred Compensation Claims</u>	<u>401(k) Claims</u>	<u>Pension Claims</u>	<u>Stock Claims</u>
INFANTE, ELVIS	30054	X				
JARBOE, CATHY ANNE	6649	X				X
JOHNSON JR., ANDREW A	24405				X	
JOHNSON, DANIEL S.	28345	X				
JONES, GREGORY D.	29529	X				
KELLY, JOHN J	11228				X	
KERRANE, BRIAN	30028			X		
KIEHL, KAREN	18350	X				
KING, ANTHONY	15668	X				
KLANG, LINDA	26414	X				
KLAR, GREGORY L.	26565				X	
KLEIN, JOSEPH	15394	X				
KOFMAN, ANDREW S.	5281	X				
KOMAROMY, LUCY	31660	X				
KONHEIM, SETH L.	17411	X				
KORZENKO, MICHAEL K	17056				X	
KROFT, HOLLY NEWMAN	28547				X	
KWAN, HERBERT W.	31756	X				
LE COZ, FRANCK	15674		X			
LEE, MICHAEL	8183					X
LEUNG, PHILIP I	27558				X	
LI, XIU WEN	17083			X		
LITTLEFIELD, DAVID A	10656	X				
LITTLEFIELD, DAVID A	10655	X				
LUONG, HIEN	25646		X			
MAGGIACOMO, ALAN B.	23889	X				
MANDELBLATT, GARY	12173	X				
MANNING, CHRISTOPHER R.	29535	X				
MARAN, ELENA	7149	X				
MARDEL, SIMON	25645	X				

<u>Claimant Name</u>	<u>Claim #</u>	<u>Non-Debtor Employee Claims</u>	<u>Deferred Compensation Claims</u>	<u>401(k) Claims</u>	<u>Pension Claims</u>	<u>Stock Claims</u>
MAUGHAN, KELLY	25138				X	
MCCORMICK, JAMES	18743	X				
MCDONAGH, CHRISTOPHER W	30564	X				
MCDONAGH, THEODORE W	30565	X				
MERMELSHTEYN, ANTON	27464	X				
MEYER, NIAMH	11580	X				X
MIKHAIL, REDA	32221	X				
MILLER, JAMES W. JR.	28091				X	
MINHAS, RAJVINDER	22917	X				
MIRALLA, LINDA	17049				X	
ITSUDA, ALEXANDER	41766				X	
MOCANASU, CLAUDIA M	12936					X
MOHN, LARS	6215	X				
MORRISON, E. VICTORIA	2372				X	
MORRISON, JAMES C.	28721	X				
MURPHY, CIARAN	30767		X			
MURPHY, PATRICIA A.	17260	X				
MURPHY, ROBERT BLAKE	7810	X				
MYASKOVSKIY, ANATOLI	17086				X	
NACKENSON, RICHARD	19375				X	
NASSIF, ZEINA	22915	X				
NESSER, LEE	34267	X		X		
NIEMAN, ROGER R.	9589		X		X	
NOLAN JR, THOMAS P	27740	X				
NOLAN JR, THOMAS P	27741	X				
O'BRIEN, BARRY J	32450	X				
O'CONNOR, JOHN J.	5457	X				
OLSEN, ROBERT T.	27497	X				
OOKA, TAMIKO	25057	X				
O'SULLIVAN, MARK	18816	X				

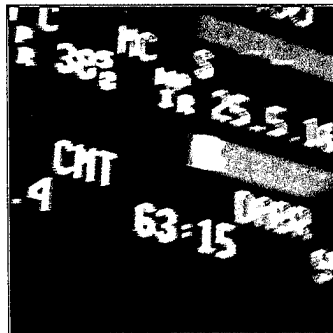
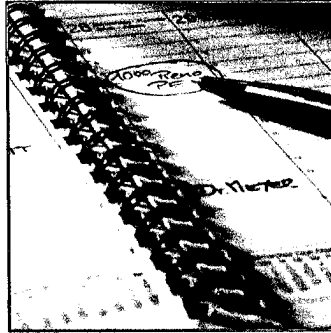
<u>Claimant Name</u>	<u>Claim #</u>	<u>Non-Debtor Employee Claims</u>	<u>Deferred Compensation Claims</u>	<u>401(k) Claims</u>	<u>Pension Claims</u>	<u>Stock Claims</u>
OU-YANG, HUI	24379	X				
PANIKAR, VINOD	25638	X				
PAPPAS, MARIA	23781				X	
PARKER, DEBORAH A	26098			X		
PASTRANA, EVELIO D.	32043	X		X		
PATEL, NISHA	17090				X	
PATRICIA YANEZ, MARIA	25174				X	
PERRI, SUZANNE	25321	X				
PERRI, SUZANNE	25320				X	
PHILLIP, VANDA M.	30773	X				
POPE, CAROLYN J.	19524				X	
POTSIOS, ANDREA M	18738	X				
QUINN, BRYAN E.	29928				X	
QUISMORIO, JAMES P.	6203	X				
RAMADAN, ZAKY S.	19508			X		X
RANDAZZO, PHILIP A.	17047				X	
REBOZO, MARISELA	17060				X	
REGAZZI, THOMAS	13026	X				
ROBINSON, REYNE L.	18091	X	X			
ROCHA, JOANA P.	25135				X	
ROGERS, THOMAS	17255	X				
ROMAN, HECTOR D.	25665	X				
ROSEN, LEONARD G.	33640	X				
ROSENBLATT, DANIEL H.	28599	X				
ROWE, DOUGLAS B.	33189	X	X			
RUBINSTEIN, MARC	11501	X				
SARACENI, MICHAEL	14969		X			
SARDINA, LAUREN	31090	X				
SCHAEFER, SHEILA M.	31876			X		X
SCHREIBER, RUSSELL	13321	X				

<u>Claimant Name</u>	<u>Claim #</u>	<u>Non-Debtor Employee Claims</u>	<u>Deferred Compensation Claims</u>	<u>401(k) Claims</u>	<u>Pension Claims</u>	<u>Stock Claims</u>
SCHULBERG, DEAN H	19817	X				
SCHULTZ, KEITH	22003	X				
SCHUPF, HENRI AXEL	31176	X				
SESHASAYEE, AADIT	5132	X				
SGRO, MICHAEL	10218	X				
SHANAHAN, JOHN J.	30687	X				
SHAUGHNESSY, JOHN C	67713	X				
SHAVEL, GREG	15281	X				
SHERER, MONICA	32042				X	
SHEVADE, AMIT	25764	X				
SHIGEKAWA, STEVE	28382	X				
SIDHU, LUVLEEN	26586	X				
SLATTERY, RYAN GORDON	2377				X	
SMITH, CHRISTINE	9896					X
SMITH, GREGORY A	9030				X	
SMITH, JAMES P.	32532	X				
SOLMONSON, LESLIE	28447				X	
SOOKDEO, INDRA	17088				X	
SPIEGEL, MICHAEL H.	21342				X	
STEFANONI, ANTHONY M	40878	X				
STEIGER ASSOCIATES LP	32380	X				X
STEIGER, HEIDI L.	32379	X				X
STEINBERG, MARC	21892	X				
STONE, DEBRA L	27960	X				
TALBOT, BRIAN	25134				X	
TANG, NORAH N	26339	X				
TANG, NORAH N.	26417			X		
TAYLOR, CAROLYN L.	8887					X
TEASDALE, ELIZABETH REGAN	28627	X				X
TERZIS, JOHN	28267			X		

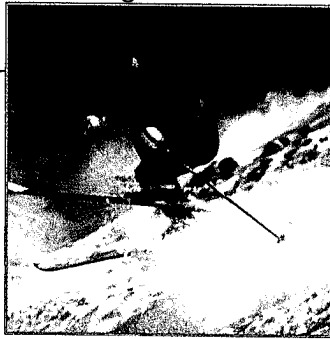
<u>Claimant Name</u>	<u>Claim #</u>	<u>Non-Debtor Employee Claims</u>	<u>Deferred Compensation Claims</u>	<u>401(k) Claims</u>	<u>Pension Claims</u>	<u>Stock Claims</u>
TIPPING, CRAIG	32749	X				
TOLMAN, MARC	31990	X				
TOOLAN, PETER G.	2961	X				
TRAVERSA, ROBERT	9878	X				
TRELLES, CAESAR A.	7309					X
TRIOLO, JOHN G.	28728	X				
TULSI, SHANE	5574				X	
VACCARO, LAUREN	29075			X		
VISCONTI, CHRISTOPHER	10549	X				
WEBER, ANDREW	66938	X				
WEBER, ANDREW	66940	X				
WELCH, COLIN S. A.	13289	X				
WHEELER, KEITH A.	24174	X				
WHEELER, MATTHEW	25871		X			
WITOVER, M. KENNETH	32329				X	
WRIGHT, MICHELLE MARIE	25361	X				
XIE, YONG	12289	X				
YAGHOUTIEZ, HOOMAN	23871				X	
YANG, WOO R.	15439	X				
ZAMEER, KHAN H.	30754			X		

EXHIBIT E

GUIDE TO
LIFE BALANCE
© LEHMAN BROTHERS



LEHMAN BROTHERS



TIME OFF

VACATION

Lehman Brothers offers a vacation policy that provides individuals with time away from work to relax and rejuvenate, as well as to meet personal life demands. We strongly encourage you to take all the vacation time to which you are entitled. The Firm's vacation policy can also be found on LehmanLive, keyword: **timeoff**.

Vacation Eligibility

If you are an active full-time employee, you are eligible for paid vacation time, based on your length of employment and corporate title, according to the schedule below.

In addition to the schedule below, full-time employees who have completed one year of service will be eligible for one week of unpaid vacation time per vacation year. This week is available after all paid

vacation time has been used and when additional vacation may be needed. Unpaid vacation time will be approved only for five consecutive days away from the office.

Employees who are regularly scheduled to work a minimum of 20 hours per week on an ongoing basis are eligible for one week of vacation per year after they have completed six months of continuous employment, and two weeks of vacation per year after five years of service. The vacation eligibility is determined by their regular or average work schedule.

Vacation time may be scheduled at any time that is mutually convenient for you and your department, and should be approved by your manager in advance. The Firm's vacation year begins January 1 and ends December 31. Vacation time may be taken in half-day or full-day increments. Vacation time that is not taken in the calendar year in which you are eligible for it may not be carried over into the subsequent calendar year unless it is approved in writing by your manager and your divisional Human Resources director. Please note that you will not receive compensation in lieu of unused vacation time unless required by applicable law.

Title / Tenure	Time Off
<i>Up to Vice President Level</i>	
Through the 5th anniversary	3 weeks*
On the 5th anniversary	4 weeks
On the 10th anniversary	4 weeks
On the 15th anniversary	4 weeks
On the 20th anniversary	5 weeks
On the 25th anniversary	5 weeks
<i>Vice Presidents and Above</i>	
Through the 5th anniversary	4 weeks*
On the 5th anniversary	4 weeks
On the 15th anniversary	5 weeks
On the 25th anniversary	5 weeks

*Please refer to the full policy on LehmanLive, keyword: **timeoff**, for new hire eligibility



Vacation Eligibility for Commissioned Individuals

Investment Representatives and other individuals paid by draw and/or commissions are eligible for the same vacation schedule as other members of the Firm. If you are paid through commissions, you are eligible to receive any applicable draw and/or commissions generated in your absence as agreed upon by your manager and your divisional Human Resources director.

Change of Status

If your status changes (e.g., part-time to full-time, promotion to Vice President), you are eligible for vacation time at the new level, effective immediately, according to your total length of service.

Vacation Eligibility When You Separate

If you separate from the Firm, either voluntarily or involuntarily, you will not receive pay in lieu of unused vacation days, except as required by applicable law or pursuant to the Lehman Brothers Inc. Severance Plan.

FIRM HOLIDAYS

Lehman Brothers' holiday schedule conforms to that of the New York Stock Exchange. The following holidays are generally observed:

- | | |
|-------------------------------|--------------------|
| ■ New Year's Day | ■ Independence Day |
| ■ Martin Luther King, Jr. Day | ■ Labor Day |
| ■ Presidents' Day | ■ Thanksgiving Day |
| ■ Good Friday | ■ Christmas Day |
| ■ Memorial Day | |

For information about your eligibility for holiday pay, refer to the Firm Holidays Policy in the Guide to Working at Lehman Brothers on LehmanLive, keyword: **timeoff**.



TIME OFF

PERSONAL DAYS

The Firm provides you with days off to attend to personal matters during the year. Similar to vacation time, personal days should be scheduled with your manager in advance when possible. The number of personal days to which you are entitled is based upon your employment status:

- If you are full-time, you are eligible for three personal days each calendar year after you have completed six months of continuous employment.
- If you are part-time salaried, you are eligible for one personal day each calendar year after you have completed six months of continuous employment. After your fifth anniversary, you are eligible for two personal days each calendar year.
- If you are temporary or part-time hourly, you are not eligible for personal days.

Unused personal days may not be carried over into the next calendar year. In addition, you will not receive pay in lieu of any unused personal days, unless otherwise required by applicable law.

SICK DAYS

Lehman Brothers supports your need to take time off from work as medically necessary to recover from your own illness or to care for someone else during an illness for whom you are the primary caregiver, such as your child or your parent. Sick days are intended for single day or short-term absences, and should be used as

appropriate; you do not accumulate sick days at Lehman Brothers. If you are away from work for more than three consecutive days, you should consult with your divisional Human Resources staff as you may be eligible for an Employee Medical Leave of Absence or a Family Medical Leave of Absence under the Firm's policies. For more information regarding medical leaves, please refer to LehmanLive, keyword: **leaves**.

You may be required to provide medical documentation substantiating your absences, e.g., when your absence is due to a communicable condition, you are sent home or to a medical professional due to the illness or your absences are excessive. Your manager and your divisional Human Resources staff can provide you with guidelines for "excessive" absenteeism. For more information, you can also refer to the Attendance and Punctuality Policy in the Guide to Working at Lehman Brothers on LehmanLive, keyword: **workpractices**.

RELIGIOUS OBSERVANCE

Lehman Brothers makes reasonable efforts to accommodate its employees' religious beliefs. This includes providing sufficient time off for religious observance if the absence does not cause undue hardship for the business. At the beginning of each calendar year, you should schedule available paid time off (personal and vacation days) for all known religious observances. If you have used all available paid time off, please discuss appropriate arrangements with your manager.



BEREAVEMENT LEAVE

The Firm provides time away from the office in the event you suffer the loss of a family member. If you are full-time or part-time salaried, you are provided up to five days of leave with pay in the event of a death in your immediate family. Your manager may approve a request for additional time away from the office if there are extenuating circumstances.

For purposes of the Firm's Bereavement Leave Policy, immediate family includes your spouse or domestic partner, child, parent, sibling, grandparent or grandchild, as well as your spouse or domestic partner's child, parent, sibling, grandparent or grandchild. A domestic partner is an individual who is not related to you, but who is living with you on a continuous basis and who has a close and committed personal relationship with you.

JURY DUTY/SUBPOENA DUTY

Lehman Brothers supports your efforts to perform your civic duty by serving on a jury or testifying in a court of law. If you are either full-time or part-time salaried and you are summoned for jury or subpoena duty, you will receive your regular pay for the period of active jury/subpoena duty for up to 20 business days in any revolving 12 months. You are also permitted to retain any compensatory fees for performance of jury service (e.g., juror fees).

If called to serve, you should:

- Present your manager with a copy of your juror summons or subpoena as far in advance as possible prior to the date you will be required to be away from work;
- Call your manager daily to report your status;
- Return to work during any regular office hours when you are excused from duty; and
- Provide your manager with a notice of confirmation stating the duration of duty served.

If you are either part-time hourly or temporary, you are not eligible to receive your regular pay during jury or subpoena duty, unless otherwise required by applicable law.

TIME OFF TO VOTE

The Firm supports your right to vote in national, state and local elections. Each Election Day, the Firm will provide you with information detailing the polling hours in your state. When possible, you should make arrangements to vote before or after regular work hours. If you are unable to vote during non-working time, you should request time away from the office from your manager.

PROPOSED ORDER

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X
In re : **Chapter 11 Case No.**
: **LEHMAN BROTHERS HOLDINGS INC., et al.,** : **08-13555 (JMP)**
: **Debtors.** : **(Jointly Administered)**
-----X

**ORDER GRANTING DEBTORS' TWO
HUNDRED FIFTY-FOURTH OMNIBUS
OBJECTION TO CLAIMS (EMPLOYMENT-RELATED CLAIMS)**

Upon the two hundred fifty-fourth omnibus objection to claims, dated February 7, 2012 (the "Debtors' Two Hundred Fifty-Fourth Omnibus Objection to Claims"),¹ of Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the "Debtors"), pursuant to section 502 of title 11 of the United States Code (the "Bankruptcy Code"), Rule 3007 of the Federal Rules of Bankruptcy Procedure, and this Court's order approving procedures for the filing of omnibus objections to proofs of claim [Docket No. 6664], seeking the disallowance and expungement of the Employment-Related Claims on the basis that the Debtors have no liability for such claims or seeking to reclassify the Employment-Related Claims as a common equity interest, all as more fully described in the Debtors' Two Hundred Fifty-Fourth Omnibus Objection to Claims; and due and proper notice of the Debtors' Two Hundred Fifty-Fourth Omnibus Objection to Claims having been provided, and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief requested in the Debtors' Two Hundred Fifty-Fourth Omnibus Objection to Claims is in the best interests of the Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the Debtors'

¹ Terms not defined herein shall have the same meaning ascribed to them in the Debtors' Two Hundred Fifty-Fourth Omnibus Objection to Claims.

Two Hundred Fifty-Fourth Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the relief requested in the Debtors' Two Hundred Fifty-Fourth Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that pursuant to section 502(b) of the Bankruptcy Code, the claims listed on Exhibit 1 annexed hereto are disallowed and expunged in their entirety with prejudice; and it is further

ORDERED that the claims listed on Exhibit 2 annexed hereto under the heading "*Claims to be Reclassified*" have the same priority as, and no greater priority than, common stock interests in LBHI; and it is further

ORDERED that pursuant to section 502(b) of the Bankruptcy Code, the portions of the Employment-Related Claims listed on Exhibit 3 annexed hereto under the heading "Amount to be Disallowed" are disallowed and expunged in their entirety with prejudice; and it is further

ORDERED the portions of the Employment-Related Claims listed on Exhibit 3 annexed hereto under the heading "Amount to be Reclassified as Equity Interest" are reclassified as equity interests having the same priority as, and no greater priority than, common stock interests in LBHI; and it is further

ORDERED that the Debtors' Court-appointed claims agent is authorized to modify the claims register to reflect this order; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object and defend on any basis are expressly reserved with respect to any claim listed on Exhibit A, Exhibit B, and Exhibit C

annexed to the Debtors' Two Hundred Fifty-Fourth Omnibus Objection to Claims that is not listed on Exhibit 1, Exhibit 2, or Exhibit 3 annexed hereto; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: _____, 2012
New York, New York

UNITED STATES BANKRUPTCY JUDGE